

Christopher R. Donoho III, Esq. (CD-4035)
Omeca N. Nedd, Esq. (ON-0769)
LOVELLS LLP
590 Madison Avenue
New York, NY 10022
Telephone: (212) 909-0600
Fax: (212) 909-0660

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
:
In re: :
:
SALANDER-O'REILLY GALLERIES LLC, : Chapter 11
:
Debtor. : Case No. 07-30005 (CGM)
:
-----X

**NOTICE OF ART CLAIM PURSUANT TO PROTOCOL AND COURT ORDER
DATED MARCH 11, 2008**

PLEASE TAKE NOTICE that Kikuo Saito, by and through his undersigned counsel, hereby asserts a claim to the artwork listed on the annexed Art Claim form pursuant to the Protocol ordered by this Court on March 11, 2008 (the "Protocol"). In accordance with the Protocol, the documents supporting his claim are annexed to Mr. Saito's Art Claim as Exhibit A.

Dated: June 10, 2008
New York, New York

LOVELLS LLP

By: /s/ Christopher R. Donoho
Christopher R. Donoho III (CD-4035)
Omeca N. Nedd (ON-0769)
590 Madison Avenue
New York, NY 10022
Telephone: (212) 909-0600
Facsimile: (212) 909-0660
Email: chris.donoho@lovells.com
omeca.nedd@lovells.com

Counsel for Kikuo Saito

Christopher R. Donoho III, Esq. (CD-4035)
Omeca N. Nedd, Esq. (ON-0769)
LOVELLS LLP
590 Madison Avenue
New York, NY 10022
Telephone: (212) 909-0600
Fax: (212) 909-0660

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
:
In re: :
: Chapter 11
SALANDER-O'REILLY GALLERIES LLC, :
: Case No. 07-30005 (CGM)
Debtor. :
:
-----X

ART CLAIM BY KIKUO SAITO

Information About Art Claimant

Art Claimant's Name: Kikuo Saito
Art Claimant's Address: 96 Grand Street, #B
New York, NY 10013
Art Claimant's Phone Number: (212) 925-3860
Art Claimant's email address: kukusaito@earthlink.net
Agent or Representative's Name: Christopher R. Donoho III, Esq. (attorney to Kikuo Saito)
Agent or Representative's Address: Lovells LLP
590 Madison Avenue
New York, NY 10022
Agent or Representative's Phone Number: (212) 909-0600
Agent or Representative's Email Address: chris.donoho@lovells.com
The Art claimant is a(n) X consignor.
 X artist.
 artist's estate.

____ artist's heir.
____ artist's representative.
____ purchaser.
____ other (please specify) _____

Information About Artwork

ID Number of Artwork from Inventory List:

- Triax Tag #159/SOG #27327 (Ram Ticket)
- Triax Tag #4206/SOG #14606 (Perugia)
- Triax Tag #125/SOG #27105 (Red Letter)
- Triax Tag #126/SOG #16732 (Fisherman's Umbrella)
- Triax Tag #127/SOG #27329 (April Snow)
- Triax Tag #559/SOG #16733 (Monk Garden)
- Triax Tag #576/SOG #16734 (Knee Map)
- Triax Tag #1711 (Soldier's Harp)
- Triax Tag #1787 (To Eva with Love)
- Triax Tag #2380/ SOG #27108 (Just Rain)
- Triax Tag #2542/SOG #27328 (Golden Alphabet)
- Triax Tag #4748/SOG #6176 (Fireman's Noon)
- Triax Tag #4757 (Unknown)
- Triax Tag #4759 (Black Tent)
- Triax Tag #4762/SOG #5085 (Sunday Umbrella)
- Triax Tag #4770/SOG #13866 (Evening Circle)
- Triax Tag #4771/SOG #13914 (Winter Heart)
- Triax Tag #5014 (Chesnut Ride)

Name of Artwork: Ram Ticket; Perugia; Red Letter; Fisherman's Umbrella; April Snow; Monk Garden; Knee Map; Soldier's Harp; To Eva With Love; Just Rain; Golden Alphabet; Fireman's Noon; Unknown; Black Tent; Sunday Umbrella; Evening Circle; Winter Heart; Chesnut Ride.

Name of Artist: Kikuo Saito

Estimated Value of Artwork: \$219,000.00

Describe in Detail the Factual Basis for Your Art Claim

Kikuo Saito is a painter who has had a longstanding relationship with the Salander O'Reilly Galleries (the "Galleries"). Mr. Saito first began to consign his artwork to the Galleries in 1980 and thereafter regularly consigned his artwork through the Galleries for a period of 27 years, building up a level of trust over that time that his artwork was being professionally managed. As an artist with little or no business training, Mr. Saito depended on the honesty and accuracy of the Galleries in his dealings with them. The record of a transaction typically consisted only of a bill of lading identifying the Galleries, if at all, as "Consignee." Once the artwork was sold by the Galleries, Mr. Saito would receive 50% of the sale price, and the balance would be kept by the

Galleries as a commission. Mr. Saito is the painter and owner of the above-listed paintings, which were delivered to the Galleries on a consignment basis only. Included with the attached documents is an unpaid invoice, dated June 15, 2007, from Mr. Saito to the Galleries, which lists the amounts due for several of his paintings.

Security Interest

Is the artwork subject to a security interest? __yes xno.

Pursuant to section 12.01 of the New York Arts and Cultural Affairs Law, the artwork is trust property in the hands of the consignee for the benefit of the consignor and such trust property is not subordinate to any claims, liens or security interest of any kind or nature whatsoever.

**PLEASE READ THE FOLLOWING BEFORE SIGNING
YOUR ART CLAIM FORM**

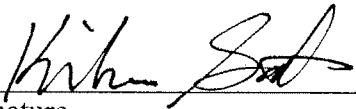
By signing this Art Claim Form, you make the following certifications under penalty of perjury pursuant to 28 U.S.C. § 1746:

- “I have been provided with a copy of the Protocol, and the exhibits thereto.”
- “I have the full power and authority to make this Art Claim.”
- “I am making this Art Claim under penalty of perjury pursuant to 28 U.S.C. § 1746.”

Kikuo Saito

Name of Claimant:

By:



Signature

Kikuo Saito

Print Name

Title

96 Grand Street, #B
New York, NY 10013

Address

EXHIBIT A

Artful Transport**O. Box 2083****Peter Stuyvesant Station****New York City, NY 10009****(718) 486-0181****BILL OF LADING**

DATE	REF No.
9/28/2006	092806

BILL TO	SENDER	CONSIGNEE
	SALANDER O'REILLY 20 EAST 71ST STREET NEW YORK CITY, NY 10021	SALANDER O'REILLY GALLERY

EIGHT TASK/ ITEMS	CONDITION
PICK UP SEVEN PAINTINGS FROM KIKUO SAITO STUDIO, 98 GRAND STREET NEW YORK CITY, NY DELIVER TO SALANDER O'REILLY	

LIMIT OF LIABILITY

In consideration of the rate charged, it is agreed that the carrier's liability is 60 cents per pound per article unless a greater value is declared and an additional charge based on such higher value is paid by shipper and accepted by carrier in writing in advance of shipment. In the event glass, mirror, marble or other fragile items are to be shipped, carrier undertakes no liability for damage.

Received from Sender, the property described above, wrapped by Sender (contents and condition of contents of packages unknown to Artful Transport Ltd.), marked, consigned and destined as indicated above.

CARRIER

DATE

THE ABOVE ITEMS ARE NOT INSURED BY ARTFUL TRANSPORT

RELEASED TO ARTFUL BY**RECEIVED THE ABOVE IN GOOD ORDER**

07-30005



06/10/08

GANDER & WHITE SHIPPING INC.

Pg 8 of 18
21-44 44th ROAD, LONG ISLAND CITY, NEW YORK 11101

PHONE: 718 784-8444 • FAX: 718 784-9337

www.ganderandwhite.com

NEW YORK • PALM BEACH • LONDON • PARIS

Printed on : Monday August 21 2006

Printed By : mary beth

Page 1 of 2

Job Ref: N19547/48250

Collection No: N48250

COLLECTION/DELIVERY NOTE

From: Kikuo Saito
66 Grand Street apt B
New York NY
USA
Telephone: 212-925-3880

To: Salander-O'Reilly Galleries
20 East 79th Street
New York, NY 10021

Telephone: 212 879 8606

Reference: Salander O'Reilly Galleries

Import / Export / Domestic

Instructions:

Collection Date : 8/22/2006

Air / Sea / Store / NYG

1 / 2 / 3 / Hold

Item Description

Value pcs Location

78 Kikuo Saito "Sofia", 2004, 65 x 45 1/2" o/c, artist ref# 10062

1

Comments/Observation:

79 Kikuo Saito "No Title" 2006, 58 1/8 x 47" o/c, artist ref# 10026

1

Comments/Observation:

80 Kikuo Saito "Scotch Brown" 2002, 58 3/4 x 43 1/4" o/c, artist ref# 10056

1

Comments/Observation:

81 Kikuo Saito "Red Letter" 2005, 50 1/4 x 60 1/8" o/c, artist ref# 10049

1

Comments/Observation:

82 Kikuo Saito "Green Hat" 2005, 64 x 41 3/4" o/c, artist ref# 10541

1

Comments/Observation:

83 Kikuo Saito "Persian Beans" 2005, 54 x 35 5/8", o/c, artist ref# 10034

1

Comments/Observation:

84 Kikuo Saito "Just Rain" 2005, 55 1/4 x 37 3/8", o/c, artist ref# 10030

1

Comments/Observation:

85 Kikuo Saito, o/c, approx 65 x 45", artist ref# 10219, o

1

U.S. DOT#: 736151

Page 1 of 2

Goods accepted and business transacted only under terms and conditions on the reverse side.

ICC MC: 220

**GANDER & WHITE SHIPPING INC.**

21-44 44th ROAD, LONG ISLAND CITY, NEW YORK 11101

PHONE: 718 784-8444 • FAX: 718 784-9337

www.ganderandwhite.com

NEW YORK • PALM BEACH • LONDON • PARIS

Printed on : Monday August 21 2006

Printed By : mary both

Page 2 of 2

Job Ref: N19547/48250

Collection No: N48250

COLLECTION/DELIVERY NOTE

Comments/Observation:

86 Kikuo Saito, c/o, approx 65" X 45", artist ref# 10482-

Comments/Observation:

Noted : For insurance purposes, liability of 80¢ per lb will apply unless coverage is purchased.

Accepted: Value: Rejected:

Total time @ site 35 min Crew: MICHAEL, BOSS + BOSS W

Print Name: Client Signature: X [Signature] Date: 3-22-26 Time: 10:55

All items were wrapped and packed by Saito
contents and condition are unknown
and subject to inspection

SALANDER-O'REILLY GALLERIES, LLC

22 EAST 71ST STREET, NEW YORK, NY 10021 • TEL (212) 879-6606 • FAX (212) 400-4490

September 29, 2006

Received from

Mr. Kikuo Saito
96 Grand Street, Apt. B
New York, NY. 10013

16 paintings by Kikuo Saito

Sofia

2004

oil on canvas

65 x 45 1/2 in

Reg # 27102

Persian Beans

2005

oil on canvas

54 x 35 5/8 in

Reg # 27107

Red House

2005

oil on canvas

58 1/8 x 47 in

Reg # 27103

Just Rain

2005

oil on canvas

55 1/4 x 67 3/8 in

Reg # 27108

Scotch Broom

2002

oil on canvas

58 3/4 x 43 1/4 in

Reg # 27104

Blue Flight

2004

oil on canvas

52 x 58 in

Reg # 27109

Red Letter

2005

oil on canvas

50 1/4 x 60 1/8 in

Reg # 27105

Camel's Egg

2005

oil on canvas

48 1/2 x 40 1/8 in

Reg # 27322

Green Hat

2005

oil on canvas

64 x 41 3/4 in

Reg # 27106

Pink Jane

2004

oil on canvas

54 1/2 x 40 3/8 in

Reg # 27323

Orange Boots

2004

oil on canvas

50 1/2 x 39 1/4 in

Reg # 27324

Golden Net

2005

oil on canvas

53 x 34 1/8 in

Reg # 27325

Gray Moon

2005

oil on canvas

64 x 46 in

Reg # 27326

Ram Ticket

2006

oil on canvas

80 x 60 in

Reg # 27327

Golden Alphabet

2005

oil on canvas

52 1/4 x 94 in

Reg # 27328

April Snow

2005

oil on canvas

46 x 92 in

Reg # 27329

RELEASED BY:

(print name)

(signature)

(date)

RECEIVED BY:

William THIBODEAU
(print name)

[Signature]
(signature)

9.29.06
(date)

Please sign a copy and return to the gallery.
Thank you.

Kikuo Saito



Red Letter, 2005. Oil on canvas, 50 1/2 x 60 1/2 inches

PAINTINGS

October 3 – October 28, 2006

SALANDER-O'REILLY

22 East 71 Street New York, NY 10021 Tel 212-879-6606 WWW.SALANDER.COM

SALANDER-O'REILLY GALLERIES, LLC

22 East 71 Street New York, NY 10021 Telephone 212-879-6606 FAX 212-400-4490

FOR IMMEDIATE RELEASE

CONTACT: STEVEN HARVEY

sharvey@salander.com

KIKUO SAITO
NEW PAINTINGS

OCTOBER 3 - 28, 2006

OPENING Tues. Oct. 3rd 5 - 7 pm

NEW YORK: Salander O'Reilly will present an exhibition of recent paintings by Kikuo Saito. Please join us for the *Opening Tuesday October 2nd from 5-7 pm*. Saito's new work continues to explore the possibilities for abstract color field painting in the present moment. After his move from acrylic stain painting to oil color in the early 1980's, Saito began to employ a more calligraphic style in order that he might in his own words, "paint with drawing." Into richly hued monochromatic fields Saito integrates a loose cursive painterly drawing that recalls the accrued pentimenti of the blackboard. Saito works now in two parallel modes, in one a grid of letters provides the structure for his monochrome fields. In the other group of work crescendos and washes of color overwhelm the framework of letters.

Critic Karen Wilkin, writing in the catalog for a Saito exhibition in Austria this summer, describes his recent work as,

"a terrain inhabited by fluent calligraphy, bold gestures with the brush, and delicate traces of line—a population of unnamable, widely varied painting incidents that the artist disposes against expanses of luminous color like a director moving performers around a stage. Evocative of the natural world, with its associations of growth and change, these rich constellations of gesture are also plainly deliberate, as well as spontaneous—evidence of the work of a particular wrist and arm."

Born in Tokyo, Saito came to New York in 1966, where he was a student and assistant to Larry Poons and Kenneth Noland. Before concentrating on painting, Saito worked primarily on stage sets for dance and theater, working internationally with Jerome Robbins, Tom O'Horgan, Robert Wilson, and Peter Brook. More recent theatre productions include sets for L'Opera-Comique in Paris and the Spoleto Festival, Italy. Saito has created a series of enigmatic visual theatre pieces often inspired by the art and places in Europe. His paintings can be seen in over forty public collections across the United States and Canada, including the Aldrich Museum, Ridgefield, Connecticut, J.P. Morgan Chase Manhattan Collection, New York, and the Edmonton Art Gallery, Canada. In 2003, he became a visiting professor for the Musashino Art University in Tokyo, Japan.

Public Gallery Hours are:
Monday - Saturday 9.30 - 5.30
212-879-6606
info@salander.com

SALANDER-O'REILLY GALLERIES, LLC

22 East 71 Street New York, NY 10021 Telephone 212-879-6606 FAX 212-400-4490

Kikuo Saito

Paintings

October 3-28, 2006

Golden Alphabet

2005

oil on canvas

52 1/4 x 94 inches

\$20,000.00

Camel's Egg

2005

oil on canvas

48 1/2 x 40 1/8 inches

\$10,000.00

Red House

2005

oil on canvas

58 1/8 x 47 inches

\$14,000.00

Orange Boots

2004

oil on canvas

50 1/2 x 39 1/4 inches

\$10,000.00

Blue Flight

2004

oil on canvas

52 x 58 inches

\$15,000.00

Golden Net

2005

oil on canvas

53 x 34 1/8 inches

\$10,000.00

Ram Ticket

2006

oil on canvas

80 x 60 inches

\$20,000.00

April Snow

2005

oil on canvas

46 x 92 inches

\$18,000.00

745-925-

SALANDER-O'REILLY GALLERIES, LLC

12 East 71 Street New York, NY 10021 Telephone 212-879-6606 FAX 212-697-4400

Persian Beans

2005

oil on canvas

54 x 35 5/8 inches

\$10,000.00 / 144

Jus Rain*

2005

oil on canvas

55 1/4 x 67 3/8 inches

\$16,000.00

Sofia

2004

oil on canvas

65 x 45 1/2 inches

\$15,000.00

2997

Green Hut

2005

oil on canvas

64 x 41 3/4 inches

\$15,000.00 2688

Gray Moon

2005

oil on canvas

64 x 46 inches

\$15,000.00

2948

Red Letter

2005

oil on canvas

50 1/4 x 60 1/8 inches

\$15,000.00

KIKUO SAITO

96 GRAND STREET
NEW YORK, NY 10013
www.kikuosaito.com

TO:
SALANDER O'REILLY GALLERIES
22 EAST 71ST STREET
NEW YORK, NY 10021

REMIT TO:
KIKUO SAITO
96 GRAND STREET, BSMT
NEW YORK, NY 10013

COMMENTS OR SPECIAL INSTRUCTIONS:**INVOICE DATE: JUNE 15, 2007**

SALESPERSON/Gallery	INVOICE NO.	SHIPPED VIA	TERMS
Salander-O'Reilly	001	N/A	Due upon receipt

DESCRIPTION	List Price	Adjustment	Total
<i>Blue Flight</i> , 2004, oil on canvas, 52 x 58 in.	\$15,000	(\$7,500)	\$7,500
<i>Persian Beans</i> , 2005, oil on canvas, 54 x 35 ⁵ / ₈ in.	\$10,000	(\$5,000)	\$5,000
<i>Camel's Egg</i> , 2005, oil on canvas, 48 _ x 40 ¹ / ₈ in.	\$10,000	(\$5,000)	\$5,000
<i>Golden Net</i> , 2005, oil on canvas, 53 x 34 ¹ / ₈ in.	\$10,000	(\$5,000)	\$5,000
<i>Orange Boots</i> , 2004, oil on canvas, 50 _ x 39 _ in.	\$10,000	(\$5,000)	\$5,000
<i>Red House</i> , 2005, oil on canvas, 58 ¹ / ₈ x 47 in.	\$14,000	(\$7,000)	\$7,000
<i>Just Rain</i> , 2005, oil on canvas, 55 _ x 67 ³ / ₈ in.	\$16,000	(\$8,000)	\$8,000
TOTAL	\$85,000	(\$42,500)	\$42,500
TOTAL DUE:			\$42,500

If you have any questions concerning this invoice, contact **Jane Johnson** at 917.572.4122.

Thank you.

Salander-O'Reilly Galleries, Inc. 20 East 79 Street New York NY 10021 Tel 212 879-6606

☐ CONSIGNED TO: ☐ SOLD TO: ☐ RETURNED TO: ☐ SHIPPED VIA:

☒ CONSIGNED FROM: ☐ PURCHASED FROM: ☐ RETURNED FROM:

KIKOU SAITO

DATE: 9/4/97

ARTIST: 4 x Drawings
TITLE: UNTITLED
DATE: 9/9
MEDIUM: P
SIZE: 1997
SIGNED:
NUMBER:

ADD'L INFO:

PROVENANCE:

LITERATURE:

EXHIBITED:

COST/NET:

SELLING P

DEALER P

SIGNATURE:

Betty Stone

Fri, Aug 18, 2006 4:38 PM

Subject: List.

Date: Wednesday, August 16, 2006 5:16 PM

From: Kikuo Saito <kukusaito@earthlink.net>

To: steven harvey sharvey@salander.com

Dear Steven, I'm sending the size of paintings and title of photo I send yesterday.

p1010063.jpg "Brown Rock" 2003 54 1/4" x 40"

② p1010062.jpg "Sofia" 2004 65" x 45 1/2"

p1010043.jpg "No Title" 2005 53" x 43"

p1010068.jpg " Winter Moon" 1997 37 5/8" x 68 3/4"

p1010074.jpg " Blue Arrow" 2004 40 1/2" x 70 5/8"

p1010073.jpg " White Pyramid" 1996 44 1/2" x 50"

p1010073.jpg " Blue Letter" 2005 34 1/8" x 77 1/8"

③ p1010056.jpg " Scotch Broom " 2002 58 3/4" x 43 1/4"

p1010046.jpg " Golden Net" 2005 53" x 34 1/8"

} img0541.jpg " Green Hat " 2005 64" x 41 3/4"

④ p1010049.jpg " Red Letter " 2005 50 1/4" x 60 1/8"

p1010058.jpg " Spanish Arrow " 2004 59 5/8" x 44 1/2"

p1010035.jpg " Oribe" 2005 51 1/2" x 55 1/2"

) p1010030.jpg " Just Rain " 2005 55 1/4" x 67 3/8"

) p1010034.jpg " Persian Beans" 2005 54" x 35 5/8"

) p1010026.jpg " No Title " 2006 58 1/8" x 47"
Red Photo

p1010029.jpg " Blue Camel " 2005 47" x 43 3/8"